

exists in our tax laws to help make quality health care more affordable for millions of Americans. It achieves this by allowing the self-employed to fully deduct their health insurance premiums for the purposes of both income tax and self-employment tax.

Although many consider themselves "self-employed," only the owners of businesses that are organized as sole proprietorships pay the self-employment tax or SET. Across the U.S. there are more than 21 million sole proprietors who could be subject to some level of self-employment tax. In my own home State of California, there are more self-employed individuals than anywhere else in the country, with roughly 13 percent of the Nation's sole proprietorships, or more than 2.8 million self-employed individuals. The vast majority of the businesses owned by self-employed sole proprietors are small and micro-businesses with 10 or fewer employees. Despite their size, however, these businesses generate more than \$800 billion in economic activity in the U.S.

The self-employment tax serves as a proxy for Federal FICA payroll taxes, which other business combinations like C-corporations, limited liability partnerships and S-corporations withhold and pay on behalf of their employees. The SET tax rate is 15.3 percent, representing both the traditionally withheld employee share of 7.65 percent of wages (for Social Security and Medicare) plus the employer's matching share of 7.65 percent. Unlike other businesses, however, the SET applies to all income generated from the sole proprietorship.

At the crux of the current disparity is that all businesses apart from sole proprietorships can deduct employee health care premiums as normal business expenses before taxes. While self-employed taxpayers may deduct 100 percent of their health premiums for regular income tax purposes, sole proprietorships frequently pay more for insurance simply because these expenses are then subjected to the SET of 15.3 percent. One of my constituents, a micro-business owner named Gloria, who lives in Redding, California, reported that she pays about \$1,300 more on health insurance each year because of the SET. Another constituent, Tom, from Anderson, pays \$900 more for health care each year because of this increased payroll tax. By extending the health deduction to the self-employment tax, we would level the playing field for sole proprietors like Gloria, Tom and the more than 2.8 million self-employed Californians who cannot currently deduct their health coverage costs as a business expense.

Several of my sole proprietor constituents have commented on the rising costs of health care, and how the SET prohibits them from putting this extra amount they pay in taxes to better use expanding their business or purchasing more health coverage for themselves and their employees. Nationwide, more than half of all sole proprietors report that they are unable to purchase health insurance at all, citing affordability as a chief concern. Of these small business owners, more than 80 percent stated they would be more likely to purchase health insurance if it was deductible from payroll taxes through SET deductibility.

Owning and operating a small business in the United States has always been and continues to be extremely risky, with many small businesses not surviving the first 5 years of operation. However, despite great challenges,

small businesses provide nearly two-thirds of all new job creation in our country, employing tens of millions of workers and providing a higher standard of living for millions of American families. The difference between low or high taxes can make or break a firm, and mean the difference between profitability and continued entrepreneurial investment to survive, or going out of business. A recent report by the Small Business Administration's Office of Advocacy confirms this about the SET in particular, finding that extending the health insurance deduction for the SET actually increases the probability that a micro-business will remain in the market.

Madam Speaker, around 60 percent of America's uninsured individuals work for small businesses that cannot afford to provide coverage. Our simple, bipartisan legislation would help millions of sole proprietors and their employees better afford coverage by allowing a tax deduction for 100 percent of health insurance expenses from payroll taxes, just like other businesses in the U.S. I thank my colleague from Wisconsin for his leadership on this legislation, and look forward to working to enact it.

#### RECOGNIZING NATIONAL HISTORICALLY BLACK COLLEGES AND UNIVERSITIES WEEK

##### HON. AL GREEN

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, September 25, 2007*

Mr. AL GREEN of Texas. Madam Speaker, I wish to recognize the importance of National Historically Black Colleges and Universities (HBCU) Week which was celebrated September 9 through September 15, 2007. During Historically Black Colleges and Universities Week, all Americans are encouraged to highlight our Nation's commitment to these notable institutions and their efforts to provide more Americans with the tools to accomplish their goals, realize their full human potential, and contribute to the advancement of our country's great ideals.

We must continue to provide our strong support to HBCUs so that every citizen can enjoy a future of hope, accomplishment, and opportunity. We commend these great institutions as they build on a foundation of continued success for every college student.

There are 114 historically black colleges in the United States today, including 2-year and 4-year institutions as well as public and private institutions. Most are located in the Southeastern United States. Four are located in the Midwestern states (two each in Missouri and Ohio), two are located in Pennsylvania, one is in Delaware, nine in Texas, and one is in the Virgin Islands. It is fitting that we take this week to honor all of these institutions for their service, accomplishment, and continuing legacy.

It is important that we as a nation take a moment to reflect on the tremendous service HBCUs have provided on behalf of our great Nation. America's HBCUs have a proud and solid tradition. Since their inception, HBCUs have furthered the development of African Americans who have become leaders in science, health, government, business, education, the military, law, and world affairs.

Graduates of HBCUs have made great contributions to our society, and America, and they continue to serve as role models for all Americans.

As a graduate of Texas Southern University, I understand the vital importance that Historically Black Colleges and Universities play in the advancement of minority education and empowerment. I will continue to work with my colleagues in preserving the educational institutions that have given knowledge and hope to so many minorities for so many years.

Madam Speaker, I urge my colleagues to join me in recognizing the importance of National Historically Black Colleges and Universities Week.

#### IN HONOR OF THE TOWERS AT WILLIAMS SQUARE WINNING THE 2007 INTERNATIONAL TOBY AWARD

##### HON. PETE SESSIONS

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, September 25, 2007*

Mr. SESSIONS. Madam Speaker, I rise today to congratulate Cousins Properties, TIAA Realty, and the Towers at Williams Square for winning the coveted 2007 International The Office Building of the Year (TOBY) Award.

The Towers at Williams Square made Dallas Building Owners and Manager Association, BOMA, history as the first local association to win an International TOBY in the over 1 million square feet category. After losing to The Crescent at the local level in 2001, the Towers at Williams Square re-entered in 2007; this time winning at the local and regional levels before advancing to the international competition. The TOBY Award recognizes excellence in building office management and operations worldwide and speaks loudly of the value and contributions that Cousins Properties and TIAA Realty have brought to the Towers at Williams Square and the surrounding local community.

It is home to the "Mustangs of Las Colinas" sculpture and museum and was originally created as the symbolic center of Las Colinas. The Greater Irving—Las Colinas Chamber of Commerce will gather members of the local community to celebrate this prestigious honor that has bestowed on the Towers at Williams Square. Madam Speaker, I ask my esteemed colleagues to join me in congratulating them.

#### VIETNAM SEEKING TO BECOME NON-PERMANENT MEMBER OF U.N. COUNCIL

##### HON. DANA ROHRBACHER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, September 25, 2007*

Mr. ROHRBACHER. Madam Speaker, it was very disturbing to learn that the Vietnamese dictatorship is seeking to become a nonpermanent member of the U.N. Council when the 62nd session of the U.N. begins to meet this week. Vietnam's Prime Minister Nguyen Tan Dung is scheduled to address the General Assembly on Thursday.

It is great shame that in 2006 the Bush administration's State Department removed Vietnam from the list of Countries of Particular

Concern and gave Vietnam PNTR status, which led to its membership in the WTO. As a result of the Vietnamese dictators achieving everything that they wanted, it was predictable that in early 2007 they would revert to their old tactics. They have again begun broad-scale detention and physical abuse of religious and human rights leaders and the destruction and confiscation of private property.

What role can the United States play to align ourselves with the Vietnamese people who are struggling for their freedom? I agree with Ngai Xuan Nguyen, the overseas representative of the Vietnam Democratic Movement, that our Nation must condition its approval for Vietnam's bid to sit on the Security Council on three requirements:

(1) A definitive improvement in human rights with the release of all political and religious prisoners.

(2) A dramatic show of progress for freedom of speech, freedom of assembly and freedom of the press.

(3) Allowing multiparties as part of the political process.

Last week when I met with Ngai Xuan Nguyen he gave me a list of over 100 names of political and religious prisoners. I wish to submit these names to be printed at this point in the RECORD.

I strongly urge the administration to vigorously pursue these cases. Our country should be a beacon of hope for people who struggle for freedom, democracy and rule of law. Access to cheap Vietnamese labor that will only benefit big business should not be the foundation of our Vietnam policy. The benefits of open markets and free trade will follow free systems. Economic deals with dictators will not lead to the long-term security that we seek from our relations with Asian nations. I am honored to work with people like Ngai Xuan Nguyen and I wish success for all Vietnamese who are struggling for freedom in Vietnam.

#### LIST OF POLITICAL AND RELIGIOUS PRISONERS STILL DETAINED

1. Le Van Tinh, People Action Party of Vietnam (PAP), Advisory Board member to Unified Buddhist Church, arrested 25/01/95, sentenced to 20 years in Xuan Loc prison, Dong Nai.
2. Nguyen Tuan Nam, PAP, sentenced to 19 years, Xuan Loc prison, Dong Nai Province.
3. Nguyen Van Trai, PAP, sentenced to 16 years, Xuan Loc prison, Dong Nai.
4. Tran Cong Minh, PAP, sentenced to 13 years, Xuan Loc prison, Dong Nai.
5. Le Dong Phuoc, PAP, sentenced to 12 years, Xuan Loc prison, Dong Nai.
6. Bui Dang Thuy, PAP, sentenced to 18 years, Xuan Loc prison, Dong Nai.
7. Nguyen Anh Hao, PAP, sentenced to 13 years, Xuan Loc prison, Dong Nai.
8. Nguyen Huu Phu, PAP, sentenced to 10 years, Xuan Loc prison, Dong Nai.
9. Nguyen Van Hau, PAP, sentenced 8 years, Xuan Loc prison, Dong Nai.
10. Vu thi Ngoc An, PAP, sentenced to 8 years, Z30 D prison, Ham Tan.
11. Tran Thi Le Hang, arrested 12/04/07, founder to United Workers and Farmers Association, (UWFA) prison camp B5, Dong Nai.
12. Lawyer Tran Quoc Hien, spokesman to UWFA arrested 12/01/07, sentenced to 5 years, Bo La prison camp, Binh Duong Province.
13. Doan Van Dien, arrested 12/04/07 UWFA, prison camp B5, Dong Nai.
14. Doan Huu Chuong, arrested 12/04/07, UWFA, prison camp B5, Dong Nai.
15. Nguyen Tan Hoanh, arrested 12/04/07, chief to UWFA, prison camp B5 Dong Nai, reportedly missing.

16. Tran Khai Thanh Thuy, temporarily detained, not yet tried.

17. Tran Thi Thuy Trang, temporarily detained, not yet tried.

18. Vu Hoang Hai, temporarily detained, not yet tried.

19. Nguyen Ngoc Quang, temporarily detained, not yet tried.

20. Pham Ba Hai, temporarily detained, not yet tried.

21. Rev. Nguyen Van Ly, Catholic priest, sentenced to 8 years (Founder of the Bloc 8406).

22. Nguyen Phong, sentenced to 6 years, Thang Tien Party Progressive Party of Vietnam, PPV), prison camp of Thanh Hoa.

23. Nguyen Binh Thanh, sentenced to 5 years (PPV), prison camp Xuan Loc, Dong Nai.

24. Lawyer Le Thi Cong Nhan, sentenced 4 nam years (member of the Bloc 8406, spokeswoman to the PPV).

25. Lawyer Nguyen Van Dai sentenced to 5 years (member of the Bloc 8406).

26. Dr. Le Nguyen Sang, sentenced 5 years (Chairman of the People's Democratic Party PDP).

27. Lawyer Nguyen Bac Truyen, sentenced 4 years (PDP).

28. Huynh Nguyen Dao, sentenced to 3 years (PDP).

29. Hoang Thi Anh Dao (PPV), probation of 2 years.

30. Luu Van Si, fugitive (UWFA).

31. Truong Quoc Huy, born 22/09/80, arrested 19/6/2005.

32. Ngo Van Ninh 87 years of age, president to Buu Son Ky Huong Buddhist Church, prison camp Xuan Loc, Dong Nai province.

33. Nguyen Si Bang, life sentenced in the Campaign the Red Jacaranda of Hoang Viet Cuong, prison camp Xuan Loc, Dong Nai province.

34. Pham Xuan Than, life sentenced in the Campaign the Red Jacaranda of Hoang Viet Cuong, prison camp Xuan Loc, Dong Nai province.

35. Truong Van Duy, life sentenced, the Campaign the Red Jacaranda of Hoang Viet Cuong, prison camp Xuan Loc, Dong Nai province.

36. Le Kim Hung, the Free Vietnam Organization (FVO), prison camp Xuan Loc, Dong Nai.

37. Ho Long Duc, FVO, sentenced to 20 years, prison camp Xuan Loc, Dong Nai.

38. Nguyen Thanh Van, FVO, prison camp Xuan Loc, Dong Nai province.

39. Nguyen Van Phuong, FVO, prison camp Xuan Loc, Dong Nai province.

40. Nguyen Ngoc Phuong, FVO, prison camp Xuan Loc, Dong Nai province.

41. Nguyen Hoang Giang, FVO, prison camp Xuan Loc, Dong Nai.

42. Nguyen Van Huong, FVO, prison camp Xuan Loc, Dong Nai.

43. Son Nguyen Thanh Dien, FVO, prison camp Xuan Loc, Dong Nai.

44. Nguyen Minh Man, FVO, prison camp Xuan Loc, Dong Nai.

45. Nguyen Van Minh, FVO, prison camp Xuan Loc, Dong Nai.

46. Huynh Buu Chau, FVO, prison camp Xuan Loc, Dong Nai.

47. Huynh Anh Tu, FVO, prison camp Xuan Loc, Dong Nai.

48. Huynh Anh Tri, FVO, prison camp Xuan Loc, Dong Nai.

49. Nguyen Van Than, FVO, prison camp Xuan Loc, Dong Nai.

50. Tran Van Duc, FVO, prison camp Xuan Loc, Dong Nai.

51. Vo Si Cuong, FVO, prison camp Xuan Loc, Dong Nai.

52. Ngo Thanh Son, FVO, prison camp Xuan Loc, Dong Nai.

53. Tran Van Thai, Viet Nam Tu Do, trai giam Xuan Loc, tinh Dong Nai.

54. Do Thanh Van (tu Nhan), Viet Nam Tu Do, trai giam Xuan Loc, tinh Dong Nai.

55. Dinh Quang Hai, Viet Nam Tu Do, trai giam Xuan Loc, tinh Dong Nai.

56. Lam Quang Hai, Viet Nam Tu Do, trai giam Xuan Loc, tinh Dong Nai.

57. Nguyen Anh Hao, trai giam Xuan Loc, tinh Dong Nai.

58. To Thanh Hong, Viet Nam Tu Do, trai giam Xuan Loc, tinh Dong Nai.

59. Mai Xuan Khanh, trai giam Xuan Loc, tinh Dong Nai.

60. Tran Van Thieng, trai giam Xuan Loc, tinh Dong Nai.

61. Phan Quoc Dung, trai giam Xuan Loc, tinh Dong Nai.

62. Nguyen Van Hoa, trai giam Xuan Loc, tinh Dong Nai.

63. Nguyen Van Chung, trai giam Xuan Loc, tinh Dong Nai.

64. Nguyen Sinh Nhat, trai giam Xuan Loc, tinh Dong Nai.

65. Bui Re, trai giam Xuan Loc, tinh Dong Nai.

66. Nguyen Huu Cau, trai giam Xuan Loc, tinh Dong Nai.

67. Le Thi Hang (Dang Thang Tien Party) sentenced to 18 months of probation.

68. Nguyen van Ngoc, Dong Nai, temporarily detained, not yet tried.

69. Ho Thi Bich Khuong, arrested in Nam Dan district, Nghe an province.

70. Hang Tan Phat, arrested 20/10/06 in Nha Trang.

71. Le Trung Hieu, temporarily detained, not yet tried.

72. Ngo Luot, victim of unjustly expropriated properties, Phan Thiet, Binh Thuan province, arrested 03/08/07.

#### THE LIST OF MEMBERS OF HOA HAO BUDDHIST CHURCH IN PRISON

1. Bui Tan Nha, executive member of Hoa Hao Buddhist Church, arrested 13/07/97, life sentenced, Xuan Loc prison camp.

2. Nguyen Van Dien, Resident Monk, Vice Chief to UWFA, arrested 05/08/05 sentenced to 7 years, Xuan Loc prison camp.

3. Vo Van Buu, chief to Youth of Hoa Hao Buddhist Church, arrested 05/08/05 sentenced to 6 years, Xuan Loc prison camp.

4. Mai thi Dung, chief of Women Association of Cho Moi district, An Giang province, arrested 05/08/05, sentenced to 5 years, Vinh Long prison camp.

5. Vo Van Thanh Liem, resident monk to Quang Minh Tu, An Giang, arrested 05/08/05, sentenced to 7 years, Xuan Loc prison camp.

6. Nguyen Thanh Phong, Young Men's Association to Hoa Hao Buddhist Church, Cho Moi District, Giang Province, arrested 05/08/05, sentenced to 6 years, Vinh Long prison camp.

7. Nguyen Thi Ha, Member of Women's Association of Hoa Hao Buddhist Church, Cho Moi district, An Giang province, arrested 05/08/07, sentenced to 5 years, Vinh Long prison camp.

8. To Van Manh, resident believer practising at home to Hoa Hao Buddhist Church, arrested 05/08/07, sentenced to 6 years, Xuan Loc prison camp.

9. Vo Van Thanh Long, resident believer practising at home to Hoa Hao Buddhist Church, arrested 05/08/07, sentenced 5 years, Xuan Loc prison camp.

10. Nguyen Van Thuy, resident Monk, chief of Youth of Hoa Hao Buddhist Church, Vinh Long province, arrested 22/04/06, sentenced to 5 years in prison.

11. Nguyen Van Tho, president to executive board of Hoa Hao Buddhist Church, Dong Thap province, arrested 02/10/06, sentenced 6 years, Dong Thap prison camp.

12. Duong Thi Tron, resident believer of Hoa Hao Buddhist Church (HHBC), arrested 13/10/2006, sentenced to 4 years, Cao Lanh prison camp.

14. Le van Soc, vice chief exec board to HHBC, Vinh Long province, arrested 04/11/2006, sentenced 6 years.

15. Nguyen Van Tho, sentenced to 4 years in prison.

16. Nguyen Thi Thanh, Tuy Hoa, Phu Yen province, arrested 05/08/06, prison camp Vinh Long.

17. Le Minh Triet, resident Monk of Hoa Hao Buddhist Church, after kept in prison 8 years ago, now continues under house arrest 24 months by the people's committee of An Giang Province.

THE LIST OF PERSECUTED MEMBERS OF THE VIETNAMESE PEOPLE'S EVANGELICAL FELLOWSHIP (VPEF)

Hiep Hoi Thong Cong Tin Lanh Cac Dan Toc Vietnam

THE LIST OF THE DEAD PRISONERS WITHIN 2 YEARS TO NOW IN THE PRISON CAMP OF XUAN LOC, DONG NAI PROVINCE; TOTAL: 11 DEAD PEOPLE

1. Ly Nhurt Thanh, Dang Nhan Dan Hanh Dong, People Action Party of Vietnam (PAP).

2. Ngo Minh Tuan, Dang Nhan Dan Hanh Dong (PAP).

3. Ho Quoc Dung, Dang Nhan Dan Hanh Dong (PAP).

4. Hoa Van Xuan, Dang Nhan Dan Hanh Dong (PAP).

5. Nguyen Van Binh, Dang Nhan Dan Hanh Dong (PAP).

6. Son Tam, To chuc Viet Nam Tu Do, The Free Vietnam Organization (FVO).

7. Nguyen-Van-Ha, To chuc Viet Nam Tu Do (FVO).

8. Pham Minh Tuan, To chuc Viet Nam Tu Do (FVO).

9. Nguyen Van Chien, To chuc trong nuoc, Domestic Organization (DO).

10. Nguyen Minh Tan, To chuc trong nuoc (DO).

11. Phan Van Truoc, To chuc trong nuoc (DO).

LIST OF MENNONITE MEMBERS/CHRISTIANS JAILED UNTIL NOW (17/08/07)

1. Pastor K'soTiNo arrested 14/05/2005 sentenced to 7 jail term, prison camp Nam Ha Bac Viet. Alleged of "undoing national unity." Tribal of Ja ra (Pleiku).

2. Evangelist A Ka, tribal of H'lang, Kon Tum, arrested 04/01/2007 detained in Binh Dinh, sentenced to 2 years, alleged of "undoing national unity" (PHCSKDKT).

3. Evangelist: Y Brek, tribal of Ja Rai, Gia Lai. Arrested 04/2004. Sentenced to 7 years; alleged of "undoing national unity." Prison camp Nam Ha.

4. Evangelist A aoh, tribal of Ja Rai, Kon Tum, arrested 04/2005, sentenced to 7 years, jailed in Nam ha prison camp, alleged of "undoing national unity."

5. Pastor Ra Lan Chel, tribal of Ja Rai, Gia Lai province, arrested 07/2006, alleged of "disturbing security"; being jailed in Ma drak, Daklak. No trial, no sentence according to VN's Resolution 31/ND-CP.

6. Evangelist A chu, tribal of Ja Rai, Kon Tum province, arrested 04/2004; sentenced to 3 years; prison camp Phui Yen.

7. Evangelist A Ja roong tribal Ja Rai, Kon Tum; arrested in 2001; deranged. In 2003; released then re-arrested for arson; and De Gar connection; sentenced to 4 years in prison.

8. Evangelist A Phuong, tribal of Ja Rai, province Kon Tum; arrested 04/2005; sentenced to 3 years in prison camp T20, Gia Lai. Alleged of "undoing national unity."

9. Evangelist Doan van Dien, village Phu Ngoc, Dong Nai, arrested 10/2006; prison camp B5, Dong Nai. Not yet tried. Alleged of "against the socialist regime."

10. Assistant Doan Huy Chuong arrested 10/2006, not yet tried, jailed in prison camp B5 Dong Nai province, alleged of "against the socialist regime."

11. Assistant Nguyen Thi le Hang, of Phuoc Son, Ninh Thuan, arrested 10/2006, alleged of "against the socialist regime"; not yet tried; being jailed in prison camp B5, Dong Nai.

12. Pastor Nguyen Van Dai, legal commissioner of the church, arrested 03/2007; alleged of "propaganda of against the socialist regime"; sentenced to 5 years.

All of the above so-called allegations are of forced depositions, or fabrications; there are some missing or who died after being released from the prison camps; or were interrogated by the police; released, after that died of unknown sudden deaths, no known causes, no examinations; or were killed and fabricated as suicides!

Mennonite Office, 17/8/2007, (President) Pastor: Nguyen Hong Quang.

Note: In this list, some persons to be Religion while participate Democracy Movement were kept in Prison. So, having the same name as follows: 1. Ong Doan Van Dien. 2. Doan Huy Chuong. 3. Nguyen Thi Le Hang. 4. Nguyen Van Dai.

### CONGRATULATING THE DENTON ACME BRICK PLANT FOR THE CREATION OF THE WORLD'S LARGEST BRICK

#### HON. MICHAEL C. BURGESS

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, September 25, 2007*

Mr. BURGESS. Madam Speaker, I rise today to congratulate the Denton Acme Brick plant for creating what could be the world's largest brick.

The 6,400-pound brick was created in honor of the company's 116th anniversary. Crews began creating a replica 3,000 times larger than an original brick on December 12, 2005. The process took 18 months from start to finish.

The brick was built using 99 percent Denton-area clay and 1 percent combination of other materials. The employees have lovingly named the brick "Baby Clay". The brick will be transported to several Acme locations throughout the company to be on display for employees. It will then return to Denton and be put on public display.

Acme Brick hopes to obtain the "world's largest" brick recognition from the Guinness World Records. Currently, there is no recognition for such a record. It will take 4 to 6 weeks for the Guinness employees to validate or reject Acme's claim.

I extend my sincere congratulations to the Denton Acme Brick Plant and the creation of "Baby Clay". Also congratulations to the Acme Company in celebrating 116 years of service.

### TAINTED IMPORTS

#### HON. JOHN BARROW

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, September 25, 2007*

Mr. BARROW. Madam Speaker, I rise today because I haven't been able to open up a newspaper in the last few months without reading about another product coming into this country from overseas that is tainted, poisonous, or dangerous in some major way.

Tainted pet food, counterfeit alcohol, poisonous toothpaste, children's toys with lead paint . . . the list goes on and on.

Frankly, I'm tired of hearing about these dangers only when it's too late to do anything about them without spending valuable time and resources to fix the problem. We need to do a better job of ensuring the safety of these imported products across the board.

As a father and a consumer, I hope that in the coming weeks we'll devote the time necessary to figuring out how to identify these problems. We need to act before we read about more recalls or worse—when someone gets physically ill because of lax regulations or enforcement. We have a duty to ensure that the stream of commerce isn't polluted.

### COMMEMORATING THE 25TH ANNIVERSARY OF THE VIETNAM VETERANS MEMORIAL

SPEECH OF

#### HON. JOE BACA

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, September 18, 2007*

Mr. BACA. Mr. Speaker, I rise today in support of H. Res. 326, the resolution that commemorates the 25th anniversary of the dedication of the Vietnam Veterans Memorial in our Nation's Capital.

As a Vietnam-era Veteran myself, I want to thank my colleague, Representative HOOLEY from Oregon, for introducing this resolution that celebrates the dedication of a special Memorial that has come to be such a physical reminder of what this Nation went through as a whole.

The Memorial takes me back to a time when my friends and I left our families behind. I was fortunate to come back home, some of my friends were not.

The beautiful black granite memorial contains 58,256 names of soldiers who died or remain missing. We honor those soldiers. To their families we pay our respects and cannot say thank you enough.

Each time I look upon the etched names on the memorial, I am reminded of the deep rooted sacrifice of Americans so many years ago. I wish to have my great, great grandchildren be able to visit the memorial and be able to sense the same thing.

It is easy for me to remember, I lived it. However, our future generations must not forget that America would be very different had it not been for the sacrifice of these honorable soldiers.

I am glad to be able to be a part of this special recognition. I urge my colleagues to support H. Con. Res. 5 and reflect the great sacrifices of true American heroes.

### TAX FREE TIPS ACT

#### HON. RON PAUL

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, September 25, 2007*

Mr. PAUL. Madam Speaker, I rise to help millions of working Americans by introducing the Tax Free Tips Act. As the title suggests, this legislation makes tips exempt from federal income and payroll taxes. Tips often compose a substantial portion of the earnings of waiters, waitresses, and other service-sector employees. However, unlike regular wages, a